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SEMI-WEEKLY.

ISSUED TUESDAYS AND FRIDAYS

W. R. FARRINGTON, EDITOR.

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AT THE GAZETTE OFFICE.

THEY ARE PRIVATE

Tax Returns to the Assessors for
Their Use Only.

OFFICERS MUST HAVE FIGURES

Government Should Not
Exhibit Assessments.

So Says "Another Taxpayer" Who
Favors a Gradatory
Taxation.

MR. EDITOR:—The exception taken
by "Tax Payer" to what he considers
ill treatment by the assessor in not per-
mitting him to examine the tax books
for the purpose of gaining information
concerning the private affairs of his
neighbors, (as appears in your issue of
July 13th), brings to the surface again,
the question as to what extent the pri-
vate business of an individual or com-
pany should be exposed to the public
by the Government.

Its officers must of necessity have
such intimate knowledge of private
business affairs as will enable them to
assess and collect all that is by law due
to the Government. And as an impor-
tant aid to the equitable adjustment of
tax laws for purposes of revenue or
protection, legislators must have free
access to the tax books. This privilege
may indeed serve as a very efficient
check on possible inefficiency or even
dishonesty on the part of the assessors.
It may also be considered that any tax
payer in order to protect himself
against unjust discrimination between
the assessment of his own property and
that of his neighbors—a discrimination
which is by no means uncommon, by
the way—should be permitted within
certain limits, or under certain restric-
tions, to satisfy himself in the matter.
No attempt will be made here to define
the nature or extent of these restric-
tions. Suffice it to say that, while ev-
ery honest man must gracefully submit
to the inevitable necessities of the case,
so far as the Government is concerned,
it by no means follows that he will not
decide object to giving to the public,
through the medium of the tax books,
such information as neither he would
give, nor any member of the aforesaid
public have the impudence to seek at
his business office.

Every man has a right to consider
that his business is his own, so long as
he conducts it within the provisions of
the statutory and moral laws, and this
feeling can never be entirely overcome
by arguments to the contrary, however
strong they may be. This is nature's
instinct for self protection.

What has been said in connection
with property taxes applies in a much
greater degree to the matter of in-
comes. The principle of taxing incomes
is, to the mind of the writer, sound,
even to the extent of the tax being
gradatory, offering, as he believes it
does, the correct means of equitably
adjusting the burdens thereof, between
the wealthy and the poor.

It will scarcely be disputed that,
other conditions being equal, a man
with an income of \$10,000 a year can
more readily pay a tax of 2 per cent or
\$200 without feeling it, than another
with an income of only \$2,000, can pay
a tax of 1 per cent or \$20. It is only
after the necessary expenses of a rea-
sonable rate of living have been met,
that extraneous demands on one's in-
come can be made without imposing
privation or even hardship. By every
dollar added to one's income after nec-
essary expenses have been met, does it
become easier for him to bear other
burdens without suffering hardship or
injustice.

And it were better even that some
liberality were exercised in providing
for the limit of exemption than that
hardship should be imposed by erring
in the opposite direction. But, what
right has the public to a knowledge of
all the details or sources from which
this income was derived? Or what
right has the Government to give a
knowledge of these private affairs to
the public? That they have any right
is very questionable, to say the least,
in the opinion of

ANOTHER TAX-PAYER.

OLD POSTAGE USAGES.

England's Mail Service Sixty
Years Ago.

When Queen Victoria ascended the
throne, says the Fortnightly Review,
there were no telegraphs in this coun-
try and few railways. The mails were
forwarded by coach, and the postage
rates were to all but the well-to-do pro-
hibitive. It cost from 4d to 1s 8d to
send a "single" letter under an ounce
in weight from one part of the king-
dom to another. There were some 40
charges, varying according to distance,
the average rate being 9d, or half the
day's wage of a laborer. A "single"
letter meant a single piece of paper
(adhesive envelopes had not been in-
vented), and the addition of a second
scrap of paper made the letter a "dou-
ble" one. The postage was paid on de-

livery by the recipient; and as no
credit was given, the incursion of a
postman into a poor neighborhood was
watched on all sides with fear rather
than hope.

Celeridge, the poet, saw a poor wo-
man declining to accept a letter on the
score of inability to pay. The good-
natured bard (doubtless with some dif-
ficulty) found the required ninepence,
despite the woman's remonstrances.
When the postman had gone away she
showed Celeridge that the letter was
but a blank sheet of paper. Her brother
had arranged to send her at intervals
such a sheet, addressed in a cer-
tain fashion, as evidence that all was
well with him, and she as regularly, af-
ter inspecting the address, refused to
accept it. Some humorist, on one occa-
sion, sent out large numbers of letters,
each on a sheet as large as a table-
cloth, all of which had to be delivered
as "single" missives.

This system practically stifled writ-
ten intercourse among the working
class, but the rich and highly placed
entirely escaped postal taxation. The
privilege of franking covered the cor-
respondence not only of Ministers,
Peers and members of Parliament, but
of their relatives, friends and acquain-
tances. While in one year early in the
Queen's reign no less than 7,400,000
letters were franked, a single London
firm paid £11,000 for postage, and a
writer in "The Quarterly" referred
continually to "so slight and rare an in-
cident in a laborer's life as the receipt
of a letter." Among the "packets"
franked was a grand piano. An army
of clerks was employed to fix the
charges to be collected, and the postal
revenue remained stationary between
1815 and 1835, although in the same
period the population increased from
19,500,000 to 25,600,000.

Moved by this state of things, Par-
liament in 1839 adopted Rowland Hill's
proposal of uniform inland penny
postage, which came into operation on
January 10, 1840. The writer possesses
a copy of The Quarterly Review of
1839, in which a contributor (believed
to be Croker) fiercely denounces the
scheme. "Will the clerks," he says,
"write only to their fathers and girls
to their mothers? Will not letters of
romance or love, intrigue or mischief,
increase in at least equal proportions?
We doubt whether social and domestic
correspondence will be more than
doubled. A gigantic exemplification of
the old proverb—Penny wise and
pound foolish," etc.

Macaulay says that the penny post,
when first established, was the object
of violent invective, as a manifest con-
trivance of the Pope to enslave the
souls of Englishmen. It was described
as "sedition made easy." The postal
authorities, who in 1784 had opposed
the institution of mail coaches, were
implacable enemies of penny postage.
The Postmaster-General of 1839 (Lord
Lichfield) based his objections on the
curious ground that the building at St.
Martin's-le-Grand would not be large
enough. The Secretary, Colonel Maberly,
constantly repeated, "This plan we
know will fail."

As we know, it succeeded, and the
penny rate has been generally adopted
in Europe, as well as in the United
States. The number of letters rose
from 80,000,000 in 1837 to 299,000,000
in 1847; and for the year ending on
March 31, 1897, they must be about
1,900,000,000. The postal surplus was
in 1839 £1,659,510, and 1896-97 £3,632,-
133. The number of letters, which was
in 1837 about 3 per head and in 1854 15
per head, is now 77 per head.

NEARLY A WAR.

How Near France Came to Being
Whipped.

A hitherto unpublished incident of
recent international history has been
given to the light, says the New York
Sun, as a kind of sequel to a con-
versation with the Emperor William,
lately published in the London Times.
In the beginning of the year 1893 the
English Government, over which Lord
Rosebery presided, alarmed at the
policy of hostility to the persistent pol-
icy of expansion followed by England
in the Far East and Africa generally,
displayed by the European Govern-
ments, except that of Italy, is said to
have determined on boldly declaring
war against France and crushing her
scattered squadrons and her home
fleet before assistance could come from
any quarter. The French action in
Siam, when the French ships of war
bombarded the Siamese batteries of
Paknam, at the mouth of the Menam
River, on which Bangkok, the capital,
is situated, is cited as the opportunity
Lord Rosebery wished for.

On the 28th of July, 1893, he sent for
M. d'Estournelles, the French Charge
d'Affaires in London, in the absence
of the Ambassador, and curtly in-
formed him that if his Government went
any further it would be war. An hour
after Lord Rosebery invited Count
Tornielli, the Italian Ambassador, to
the Foreign Office, and asked him if
his Government was ready to act at
once with England against France.
Count Tornielli referred the matter to
his Government, which immediately
laid the matter before the German
Government, in conformity with its
obligations as a member of the Triple
Alliance, and the Emperor without
hesitation advised the Italian Govern-
ment to refrain. The publication of
this incident has created considerable
sensations in the political world, and
has given rise to all manner of specu-
lation as to the object of it.

Once every year it is said the Em-
peror of China, amid great pomp and
ceremony, plows a furrow in order to
dignify agriculture in the eyes of his
people.

THE DEAD CONSUL

His Remains Brought to Hon-
olulu on Saturday.

SHORT SKETCH OF HIS CAREER

Valuable Services Ren-
dered Japanese Gov't.

Arrangements for the Funeral.
Salutes to Be Fired on
Naval Vessels.

The news of the death of Commis-
sioner Hawes, published in the Adver-
tiser Saturday morning, was a shock
to the entire community. Though his
condition was known here, it was at



ALBERT GEORGE SIDNEY HAWES,
The Dead Commissioner.

no time thought that he would not rally
to recovery, until the carbuncle de-
veloped, then little hope was enter-
tained by those who knew the nature
of the disease.

The dead Commissioner was noted
for his genial manners, his generosity
and his ability as a diplomat, and was
respected by every one with whom he
came in contact. At his establishment
at Palama he entertained royally, and
his door was always open to the cul-
tured people of the Islands. His death
will be a sad blow to his coterie of friends,
as well as to those with whom he had
relations in his official capacity as the
representative of Great Britain.

Regarding his family, but little is
known to his friends here. His near-
est relative is a married sister, now
living in England, and the Hunts, of
Casham, Hampshire, England, are his
cousins. He was very reserved regard-
ing his family connections, though he
frequently entertained his friends with
narratives in his experience in Africa
and Japan. The following is taken
from the English Blue Book:

"Hawes, Albert George Sidney, F.
R. G. S., entered the Royal Marines,
December, 1859; retired, February,
1869. Was in the Japanese Service
from January 1, 1871, to January 31,
1884, and received the Third Class of
the Order of the Rising Sun. Was ap-
pointed Consul for the territories of
the African Kings and Chiefs in the
districts adjacent to Lake Nyassa, Jan-
uary 16, 1885. Was employed on spe-
cial duty at Zanzibar from December
30, 1888, till June 15, 1889, and was
Acting Agent and Consul-General
there, from April 4 to 29, 1889. Was
appointed Consul for the Society Is-
lands, to reside at Tahiti, October 1,
1888."

Shortly after his arrival here in Au-
gust, 1894, to succeed Minister Res-
ident Wodehouse, retired, Commis-
sioner Hawes said to a friend that
while in the British Naval Service in a
subordinate position, a vacancy oc-
curred in a place above his rank, and
he applied for it. Failing to secure it,
he tendered his resignation, and soon
after, upon the suggestion of a friend,
entered into correspondence with the
Imperial Japanese Government regard-
ing a position in the navy. It was the
wish of the Japanese Government to
organize a marine corps in the navy,
and it was for this position that de-
ceased applied.

The organization at his hands was
complete, and he remained in the ser-
vice of Japan for 13 years. He return-
ed, then, to England, and was sent to
Africa on a diplomatic mission. When
the Consulship of two places, of
which Tahiti was one, was offered
him, he hesitated for some time, on ac-
count of his health, but finally selected
Tahiti. After a short residence there his
health was impaired, and he went

to San Francisco on a sailing vessel,
and was placed in a hospital for medi-
cal treatment, returning to his post
some months afterward. When Minis-
ter Wodehouse was retired, Honolulu
was of a Commissioner Hawes, and
on his arrival he was given a cordial
welcome by the British residents.
Shortly after his arrival he rented the
residence of S. Roth, on Kinau street,
where he entertained liberally. After-
wards he leased the premises of Lili-
uokalani, at Palama, and at that place
his entertainments have continued at
intervals. A few months ago his en-
gagement to Miss Gay was announced,
and he was the recipient of the warm-
est congratulations of his friends here.
Having reached the age of 55, Captain
Hawes was considered a confirmed
bachelor.

The wedding was to have been an
elaborate affair, and was to have taken
place here on September 1st, and it
was understood that the Commissioner
and his bride would continue to reside
at Palama.

The impression has gone abroad
generally that the late British Com-
missioner died alone from the effects
of a carbuncle. From the contents of
a letter, written to a very dear friend
in Honolulu, this would seem to be
not the case.

It will be remembered that, on going
to Hilo on the Kinau, Mr. Hawes is
reported to have had a fall in his cab-
in. The effects of this were much more
serious than at first supposed. Accord-

intervals of 20 seconds, stopping only
when the body arrives at the church.

A company from the National Guard
will be waiting near the Beretania
street entrance to the Cathedral.
When the hearse and escort reaches
this place, the companies on the march
will be drawn up in line along the
driveway, near the gate, facing the
other company. The Penguin's men
will pass through the lines to form
above the military men.

This done, eight men from the Pen-
guin will take the coffin from the
hearse and carry it through the lines
into the church.

The services over, the coffin will be
borne out again by the eight Penguin
men and deposited in the hearse on
Beretania street, now headed toward
Ewa.

Just at this time the battery at the
Drill Shed will fire 11 minute guns,
followed by the same from the Phila-
delphia and then from the Naniwa.

The military and naval forces will
swing into line, the procession will be
formed and the march on Beretania,
up Emma, across Vineyard, up Fort,
across School street and up Nuuanu
avenue to the cemetery, taken up.

The procession will be as follows:

ORDER OF PROCESSION.

Mounted Police.
Hawaiian Band.
First Battalion, First Regiment, National
Guard of Hawaii.
H. M. S. Penguin's Firing Party of
Sixty Men.
Clergy.
Pall-bearers. Hearse. Pall-bearers.
Eight Penguin Men, Coffin-bearers.

CHIEF MOURNERS:

Captain Field, Royal Navy, and Brit-
ish Vice-Consul T. R. Walker.
Commissioner of France Volson.
Japanese Minister Shimamura and
Attaché.
United States Minister Sewall and
Secretary.
Minister of Foreign Affairs Cooper and
Secretary.

Band of U. S. S. Philadelphia.
Two Hundred and Fifty Unarmed Men
of Naniwa and Hiyel.
Two Hundred and Fifty Unarmed Men
of Philadelphia and Marion.
Officers of National Guard of Hawaii.
Officers of Naniwa and Hiyel.
Officers of Philadelphia and Marion.
Admiral Beardslee and Staff.
Consular Corps.
Chief Justice and Judges of Supreme
Court.

Ministers of Interior and Finance.
Attorney-General.
President Dole and Staff.
Mounted Police.

The following men will act as pall-
bearers: Sir Robert Herron, Robert
Cotton, J. O. Carter, Clive Davies,
George Harris, Dr. George Herbert, W.
H. Baird and T. May.

Services will be held at the grave
and the remains of the dead Commis-
sioner laid away forever. Then an
armed party from the Penguin will fire
three volleys, "taps" will be sounded
by the bugle and immediately after-
wards the battery at the Drill Shed
will fire a quick salute and everything
will be at an end.

The music at St. Andrew's Cathedral
will be in charge of Wray Taylor, or-
ganist. As the body enters the church
he will play the funeral march, "In
Memoriam." The surplined choir of
men and boys will sing the funeral
psalm, "I Said I Will Take Heed Unto
Thy Ways," to a single chant. The
Second Congregation choir will sing
the following two hymns: "Peace,
Perfect Peace," and "Now the Labor-
er's Task is O'er." As the body leaves
the church, the organist will play
Handel's "Dead March in Saul."

MANAGER EXPLAINS.

Says Fault of Accidents Belongs
to Telephone Company.

With reference to an accident, re-
ported in yesterday's issue, through a
passenger on one of the cars coming in
contact with a telephone post on the
Waikiki road, the tramway company's
acting manager states:

1. The lines were laid in accordance
with the directions of the Bureau of
Public Works.
2. For several years (up to the time
that the telephone posts were erected)
the position selected for the rails
proved safe and convenient.
3. Some two or three years ago the
telephone posts were erected in their
present position, and have ever since
been a menace to life and limb.
4. At the time these posts were being
erected the manager of the tramway
company pointed out to the manager
of the telephone company the danger
likely to arise from the close prox-
imity of the posts, but his warning was
unheeded.
5. When in May last an accident oc-
curred, owing to this cause, the dan-
ger was again urged by the tramway
company upon the telephone company.
But again no notice was taken of the
warning.

In view of these facts the tramway
company denies all liability in respect
of such accidents, and holds that it is
the duty of the telephone company to
remove its posts to a safe distance.

The Passion Play is to be given in
Mexico City at a cost of \$200,000 under
direction of Joseph Schurz of Oberam-
mergau.